

PURPOSE

- (1) This transmits the revised IRM 6.300.1, Employment (General).

BACKGROUND

- (1) This IRM is part of the Servicewide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the Human Capital Office, Employment, Talent and Security Division.
- (2) IRM 6.300.1, Appointment Determinations and Policies, dated August 1, 2002, has been revised and renamed. The revised IRM contains portions of current and applicable guidance from IRM 6.300.1 and other official Servicewide policy. Other parts of IRM 6.300.1 have been moved to other IRMs, which have been renumbered to follow the numbering format in Title 5 of the Code of Federal Regulations (CFR). The following guidance has been superseded:
 - a. Policy 28, amended, Detailing Employees without Regard to the 120-Day Limitation, dated August 28, 2003
 - b. Alert 300-4, Litigations/Grievances/Arbitrations and Information Request with Servicewide Impact, dated September 17, 2007

NATURE OF CHANGES

- (1) IRM 6.300.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of general employment. This IRM must be read and interpreted in accordance with pertinent law, Governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous official Servicewide policy, guidance, requirements, and authorities formerly contained in memoranda, guides, and other documents are incorporated into this IRM, if current and applicable.
- (2) For employees in bargaining units covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this Chapter should also be reviewed. For bargaining unit employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.

EFFECT ON OTHER DOCUMENTS

This IRM revises IRM 6.300.1, Appointment Determinations and Policies, dated August 1, 2002.

AUDIENCE

All Operating Divisions and Functions

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6.300.1
Employment (General)

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6.300.1.1
(11-06-2009)
Overview

- (1) The employment guidance in this IRM applies to all IRS organizational components and employees, unless otherwise stated.

6.300.1.2
(11-06-2009)
Procedures, Policies, and Delegations

- (1) The Office of Personnel Management (OPM) Guide to Processing Personnel Actions (GPPA) contains instructions for processing accession actions and conversions to other appointments in the competitive and excepted service. www.opm.gov/feddata/gappa.asp.
- (2) Delegations of authority are found in the Treasury Personnel Manual, Chapter 250; Delegation Order 81 (Rev. 17), Delegation of Authority in Various Personnel Matters (as revised); and Delegation Order No. 27, Authority to Administer Oaths.
- (3) IRS policy statements governing accessions and conversions are set forth in IRM 1.2.15, Servicewide Policies and Authorities, Policy Statements for HRM Activities. These policies will be followed except when limited by statute or OPM regulation.
- (4) Personally Identifiable Information (PII) must be protected from unauthorized use, access, disclosure or sharing. (IRM 10.5.1, Privacy Information Protection and Data Security Policy and Guidance.)

6.300.1.3
(11-06-2009)
Effective Date of Appointments

- (1) The effective date of an appointment action cannot be made prior to the appointing officer's approval date. Relevant case law may be found in OPM's GPPA, Chapter 3, Figure 3-1, Comptroller General (CG) Decisions Concerning Effective Dates. The backdating of appointments before the actual date of approval by the appropriate appointing official constitutes falsification of public records.
- (2) Appointments may be made only by the official having the delegated authority. The selection itself must be approved by the official with the delegated authority (Delegation Order No. 81 (Rev. 17)).

6.300.1.4
(11-06-2009)
Appointment Documents, Determinations, and Entitlements

- (1) OPM's GPPA, Chapter 3, Subchapter 4, and the Job Aid specifies the required appointment documents. Human Capital Office (HCO), Employment, Talent and Security (ETS), Employment Offices (EOs) and Executive Services Division have responsibility for prescribing any other forms used for various appointment actions.
- (2) Standard Form 61, Appointment Affidavits, will be executed according to instructions in OPM's GPPA, Subchapter 4 and the Job Aid.
- (3) The delegations of authority to administer appointment oaths are contained in Delegation Order No. 27. Whenever feasible, the oath of office should be administered by a higher level official to ensure the employee's obligations are established in an impressive and meaningful manner.
- (4) Service computation date data review will be performed according to OPM's GPPA.
- (5) Pay rate will be determined under appropriate OPM regulations.

- (6) Health insurance will be offered, if applicable, through the Federal Employees Health Benefits Program (FEHB). See the Federal Employees Health Benefit Handbook for Personnel and Payroll Offices at <http://www.opm.gov/insure/health/reference/handbook/fehb00.asp>.
- (7) Life insurance will be offered, if applicable, through the Federal Employees Group Life Insurance Program (FGLI). See the Federal Employees Group Life Insurance - A Handbook for Employees, Annuitants, Compensationers and Employing Offices at <http://www.opm.gov/insure/life/reference/handbook/index.asp>.
- (8) Standard Form 1152, Designation of Beneficiary (for Unpaid Compensation), and Standard Form 2823, Designation of Beneficiary (for Life Insurance), will be provided to employees. One copy will be filed in the Official Personnel Folder (OPF) and one copy will be given to the employee.

6.300.1.5
(11-06-2009)
**Declaration of Filing
Income Tax Returns**

- (1) The IRS mission is the enforcement of Federal tax laws; Prospective and current employees are required to fully comply with all Federal, State, and other local tax laws
- (2) Prospective employees (permanent, temporary, and term) who fail to abide by Federal, State, and local tax laws may be subject to non-selection.
- (3) To determine whether applicants are compliant with applicable laws concerning Federal tax filing and paying, all applicants will be asked to complete Form 13362, Consent To Disclosure of Return Information (Form 13362), prior to entry on duty. Servicing HCO, ETS, EOs are responsible for establishing procedures for processing Form 13362. Pre-employment inquiries (including Form 13362) are filed in the recruitment file, not in the Official Personnel Folder (OPF). www.opm.gov/feddata/recguide2008.pdf.

6.300.1.6
(11-06-2009)
Employment of Relatives

- (1) A public official may not appoint, employ, promote, or advocate appointment or employment to a civilian position in the agency in which he is serving or over which he exercises jurisdiction or control of any individual who is a relative of the public official (5 USC § 3110).
- (2) OPM prescribed regulations authorizing the temporary employment of relatives in certain conditions. These exceptions are applicable only when necessary to meet critical needs that emerge as a result of an emergency posing an immediate threat to life or property, or a national emergency. In these situations, a public official may employ relatives to meet critical needs without regard to the legal restrictions.
 - a. These appointments are temporary and may not exceed 30 days. However, the appointment may be extended for one additional 30-day period if the emergency situation has not been resolved at the time of the extension.

6.300.1.7
(11-06-2009)
**Employment of Faculty
Members**

- (1) Faculty members holding full faculty status from accredited colleges and universities in scientific, professional or analytical positions may be employed on a temporary or part-time basis when their special qualifications are required.
- (2) The temporary (5 CFR § 316.402(a)) and Schedule A (5 CFR § 213.3102(o)) appointments are the two OPM authorities most commonly used for appointing faculty members

- a. Under 5 CFR § 316.402(a), appointments can be made in one year increments and extended for one additional year.
 - b. Under 5 CFR § 213.3102(o), appointments are restricted to 130 working days a year. A one work hour day counts as one work day towards the 130 day limit.
- (3) Guidance on requirements for suitability investigation for appointment of faculty members is contained in IRM 6.731.1, Suitability Determinations for Employment.

6.300.1.8
(11-06-2009)
**Use of Private Sector
Temporaries**

- (1) Use of private sector temporaries is governed by 5 CFR Part 300 Subpart E and AWSS Policy and Procedures Memorandum No. 37.1, dated January 1, 2009. Private sector temporaries are employees contracted from a temporary help service firm; they are not government employees.
- (2) Temporary help service firms supervise and pay the private sector temporaries. Full supervisory controls rest with the firm. IRS personnel may not perform supervisory activities such as:
- a. Writing performance appraisals;
 - b. Hiring;
 - c. Rewarding;
 - d. Promoting;
 - e. Disciplining; or
 - f. Firing.
- (3) IRS personnel may:
- a. Conduct orientations;
 - b. Provide technical instruction;
 - c. Assign tasks; and
 - d. Review work products so that the private sector temporary may properly perform under the government's contract with the firm.
- (4) Private sector temporary services may be appropriate when one of the following situations exist:
- a. There is a temporary absence of an employee because of a personal need (5 CFR § 300.503(a)(1)); or
 - b. There is temporary work which cannot be delayed because of critical need.
- (5) Private sector temporary services shall not be used:
- a. In lieu of recruitment and hiring for permanent appointment under civil service laws;
 - b. To displace a federal employee;
 - c. To bypass controls on employment levels;
 - d. In lieu of appointing a surplus or displaced federal employee as required by Career Transition Assistance Plan (CTAP) policies; or
 - e. For senior executive service; managerial, or supervisory work. The National Treasury Employees Union (NTEU) and the IRS have agreed that private sector temporary accounting employees shall not perform integral IRS functions performed by revenue agents, revenue officers, and tax auditors.

6.300.1.8.1
(11-06-2009)

**Time Limitations for
Private Sector
Temporaries**

- (1) The time limit on the use of a private sector temporary is 120 workdays in a single situation.
- (2) An extension may be granted, if the situation continues, to the maximum limit of 240 workdays.
- (3) Except as stated in subsection (4), an individual temporary help service firm employee may work at a single IRS headquarters or field office no more than 120 workdays in a 24-month period.
- (4) An individual may work up to a maximum of 240 days where using the services of the same individual for the same situation will prevent significant delay (5 CFR § 504(b)).

6.300.1.8.2
(11-06-2009)

**Authority for Private
Sector Temporaries**

- (1) The Department of Treasury delegated to the heads of bureaus the authority to obtain services of private sector temporaries through procurement arrangements with temporary help service firms. The Commissioner of the IRS redelegates the authority to approve the use of private sector temporaries, during both peak and non-peak hiring periods for any dollar level, to members of the IRS senior leadership team who report directly to the:
 - a. Commissioner;
 - b. Deputy Commissioner Services and Enforcement;
 - c. Deputy Commissioner Operations Support; and
 - d. Their deputies for employees under their supervision and control.
- (2) This authority cannot be redelegated.

6.300.1.8.3
(11-06-2009)

**Procedures for Hiring
Private Sector
Temporaries**

- (1) Prior to requesting any dollar level procurement involving a private sector temporary, the requesting office shall obtain a signed authorization from the appropriate authority listed above.
- (2) The authorization request package must include:
 - a. An explanation of the compelling or critical short-term situation, including the number of temporaries and the timeframe needed;
 - b. Statement of Work (SOW) and funding document is recommended; and
 - c. Personnel certification statement(s) indicating compliance with the requirements of 5 CFR Part 300 and any labor relations obligations. (See Exhibit 6.300.1-1, for a copy of the suggested Personnel Certification).
- (3) The requiring office must send the authorization request to the servicing HCO, ETS, EO for coordination and further processing for approval.

6.300.1.9
(11-06-2009)

Details of Employees

- (1) Details are governed by 5 USC § 3341, 5 CFR § 300.301, and Treasury. Guidance on details for more than 120 days to a higher graded position or to a position with higher promotion potential is found at 5 CFR § 335.103 (c)(ii).
- (2) Details between agencies are procurement actions requiring interagency agreements under the Economy Act, 31 USC § 1535. Interagency agreements must be processed in accordance with IRS Procurement Policy and Procedures Memorandum 6.5, as revised. A current revision may be found on the AWSS Procurement website in the IRS intranet. Procurement personnel create the written interagency agreement and obtain approval by the Director, Pro-

curement or his/her designee. The servicing HCO, ETS, EO reviews the interagency agreement for compliance with current regulations and policies on details.

- (3) Details to the White House (including potential extensions) require prior approval from the Department of Treasury. Requests for details of this type must be submitted through the appropriate channels to the IRS Human Capital Officer (IRS HCO). The following information must be submitted to the Treasury Department's Office of Human Capital Strategic Management at least two weeks in advance of the proposed effective date:
 - a. Name, title, grade, and series of employee proposed for detail;
 - b. Name of the organization to which detail is proposed;
 - c. Nature of the detail;
 - d. Duration of the detail;
 - e. Whether the detail is reimbursable or non-reimbursable;
 - f. If non-reimbursable, supporting justification (e.g., description of benefit to loaning bureau or to the Department of the Treasury).
- (4) The special statutory authority at 3 USC § 112 allows for details of Federal employees to the White House, the Executive Residence at the White House, the Office of the Vice President, the Domestic Policy Staff, and the Office of Administration. Details of employees to these offices are generally on a non-reimbursable basis. However, beginning after the first 180 days of a detail the office must reimburse the agency if the employee performs work that would otherwise be performed by the regular employees of those offices. Details to the National Security Council are not covered by this rule and therefore, like other details, are reimbursable from inception unless they meet an exception above for being non-reimbursable.
- (5) Details to Congress (to include potential extensions) require prior approval from the Department of Treasury. Requests for details of this type should be forwarded through the HCO, ETS, Policy and Programs Office to the IRS HCO. Employees selected for Details for the Office of Legislative Affairs and Capital Hill Fellowship Programs covered under training regulations do not require Treasury approval. Details to Congress can only be made to Committees, not to staff offices of Members of Congress. The following information must be submitted to the Department of Treasury Office of Human Capital Strategic Management:
 - a. Name, title, grade, and series of the employee proposed for detail;
 - b. Name of the Committee to which the individual will be detailed;
 - c. Duration of the detail;
 - d. Nature of the detail;
 - e. A copy of the written approval from the Committee on House Oversight (if detailed to a House Committee) or from the Senate Committee on Rules and Administration (if detailed to a Senate Committee);
 - f. Whether the detail is reimbursable or non-reimbursable; and
 - g. If non-reimbursable, supporting justification (e.g., description of benefit to loaning bureau or to the Department of the Treasury).
- (6) The IRS, Office of legislative Affairs, obtains the written approval from the appropriate Senate or House committee.

- (7) When written approval is received from the Director, Human Capital Strategic Management, the HCO, ETS, Policy and Programs Office will provide notification to the Office of Legislative Affairs and the business operating division (BOD).
- (8) Reports on details to the White House, Congress, other agencies, and international organizations may still be required by Treasury; therefore, the BODs will need to continue to maintain records of such details.

6.300.1.9.1
(11-06-2009)
**Detailing Employees
Without Regard to
120-Day Limitation**

- (1) Approval authorities for all other details are contained in Delegation Order 81. In accordance with 5 USC § 3341(b), details must be initiated or extended in 120-day increments. Under the provisions of RRA '98 Section 1201, Subpart I, Section 9510(c), IRS managers may detail employees among offices of the IRS without regard to this 120-day limitation in accordance with the following provisions:
 - a. Details both competitive and non-competitive may be made in one-year increments for up to three years, with the approval of the servicing HCO, ETS, EO for the second and third year extensions.
 - b. Requests for extensions of details beyond three years may be submitted with written justification from the BOD's Embedded HR Director through the HCO, ETS, Policy and Programs Office to the IRS HCO for approval. The justification must establish a business case for the extended detail and the lack of available alternatives.
 - c. All details will be documented and processed with a Personnel Action Request (PAR). OPM's GPPA contains instructions on documentation.

6.300.1.10
(11-06-2009)
Time-In-Grade (TIG)

- (1) Time-in-grade (TIG) restrictions (5 CFR Part 300 Subpart F) prevent excessively rapid promotions by setting minimum periods that employees must serve at each grade level.
- (2) Candidates for positions with the IRS should be advised of the TIG restrictions in order to prevent poor morale and unnecessary turnover due to misunderstandings related to the rate of progression into higher graded positions.

6.300.1.10.1
(11-06-2009)
Definitions

- (1) Advancement - A promotion (permanent or temporary (competitive or noncompetitive)) or any type of appointment resulting in a higher rate of basic pay. The promotion can be based on the reclassification of an employee's position because of additional higher grade duties, classification error, or a new classification standard; and temporary appointments. It does not include detail actions because neither the grade nor rate of pay of the detailed employee changes.
- (2) Competitive appointment - An appointment based on selection from a competitive examination register of eligibles or under a direct hire authority.
- (3) Hardship to an agency - A situation that involves serious difficulty in filling a position. For example:
 - a. New legislation requires immediate implementation of a new or expanded research initiative and significant reorganization or retraining are the only alternatives to advancing a current employee who does not meet the TIG restrictions. An agency determines through a position classification audit that an employee has been performing higher grade duties but extensive management action otherwise would be required to correct the situation.

- b. A position at the next lower grade in the normal line of progression does not exist. (See IRM 6.338.1.14, Determining the Normal Line of Progression.) This provision is intended to be used in filling vacancies and may not be applied to a career ladder promotion (See Exhibit 6.300.1-2 for mixed grade interval patterns).
- (4) Mixed interval pattern - A career ladder of a position that does not fit the established pattern, such as a GS-5, 6, 8, 10 line of promotion instead of the standard GS-5, 6, 7, 8, 9, 10 line of promotion for a line of work that usually follows a one-grade interval pattern. When positions are properly classified, irregular promotion patterns would occur only in rare and unusual circumstances.
- (5) Inequity to an employee - A situation or error which results in inequity to an employee. For example:
 - a. An employee's position is upgraded without change in the employee's duties or responsibilities. This might result from a new classification standard, correction of a classification error, or a change in criteria required by the classification standard; or
 - b. A discrimination or administrative error prevented an employee from reaching a higher grade.
- (6) Non-temporary appointment - Any appointment other than a temporary or excepted appointment with a time limit of 1 year or less. Non-temporary appointments include career, career-conditional, term status quo, overseas limited term and indefinite, and excepted appointment without a specific time limit or with a time limit of more than 1 year.

6.300.1.10.2
(11-06-2009)
TIG Coverage

- (1) Positions covered - Applies to General Schedule (GS) positions in the competitive service. This does not apply to competitive service positions outside the GS (such as WG and IR) or excepted service positions.
- (2) Persons covered - The TIG restrictions in the table, See Exhibit 6.300.1-2., apply to an individual's advancement to a GS position in the competitive service if, at any time during the previous 52 weeks, the individual held a GS position:
 - a. Under non-temporary appointment, and
 - b. In the competitive or excepted service, and
 - c. In the executive branch.
- (3) Related requirements - To establish promotion eligibility, an individual who has met the TIG restrictions also must satisfy all other appropriate requirements. Other requirements include qualification requirements, merit promotion program requirements, time-after-competitive appointment restriction, and any others that may apply.

6.300.1.10.3
(11-06-2009)
TIG Restrictions

- (1) Waiting Periods - An individual subject to TIG must meet the provisions in Exhibit 6.300.1-2. To determine which provision applies, decision is based on the position to be filled, not on an employee's current position.
- (2) Number of Advancements - A person who has a total of 52 weeks of creditable service at or above a particular grade may be advanced to any position one grade above that level (if otherwise eligible). The number of advancements an

employee may receive, and the number of grades he or she may be advanced, are not limited so long as the employee satisfies the appropriate restriction each time.

Example: A GS-9 employee with 52 weeks prior non-temporary creditable service equivalent to the GS-11 level would meet the TIG restrictions for promotion from GS-9 to GS-11; immediately on promotion to GS-11, the employee would satisfy TIG for GS-12. Alternatively, this same employee would satisfy time in grade for promotion directly from GS-9 to GS-12.

6.300.1.10.4
(11-06-2009)
**Application of TIG
Restrictions to Special
Appointments for
Veterans**

- (1) A Veterans Recruitment Appointment (VRA) appointee may be promoted, demoted, reassigned, or transferred in the same way as a career employee. As with competitive service employees, the TIG requirement applies to the promotion of VRAs.
- (2) If an IRS VRA appointee is qualified for a higher grade, the Service may, at its discretion, give the employee a new VRA appointment at a higher grade up through GS-11 (or equivalent) without regard to TIG. (See IRM 6.307.1, Veterans Employment Programs and Restoration to Duty).

6.300.1.10.5
(11-06-2009)
**Creditable Service for
TIG**

- (1) General Rule. All Federal civilian service (except as provided in IRM 6.300.1.10.5 (7)) at the required or higher grade, or equivalent, is creditable towards the time periods required by 5 CFR § 300.604.
- (2) This includes service:
 - a. In the executive, legislative, and judicial branches;
 - b. In competitive and excepted positions (including the U.S. Postal Service);
 - c. Whether immediately preceding the promotion or not;
 - d. In General Schedule and other pay systems, including employment in a Federal non-appropriated fund (NAF) position; and
 - e. Under a time-limited promotion and under any type of appointment, including interim and temporary appointments, except as provided in See IRM 6.300.1.7.
- (3) Job Series. Service at the appropriate grade level is creditable without regard to an employee's job series. Example: 40 weeks as a GS-560-7 and 12 weeks as a GS-501-7 together satisfy TIG for a GS-501-9 position. Job series is a factor for qualifications purposes and this service may not satisfy the specialized experience requirement in the OPM's Operating Manual, Qualification Standards for General Schedule Position www.opm.gov/qualifications.
- (4) Details. When a Federal employee is detailed to another position or set of duties, the time while on detail is credited at the grade of the employee's position of record, not the grade of the position to which detailed.
 - a. Conversely, an employee may be detailed to a higher grade position without meeting TIG.
 - b. In situations where an employee receives experience credit based on a supervisor's certification that the employee performed higher grade duties, this service is considered as the equivalent of a detail and is not creditable for TIG at the higher grade. However, this experience is creditable toward meeting any specialized experience required by the applicable qualification standard.

- (5) Non-GS Service. The following situations must be considered:
- a. Prior Federal service in a non-GS position that meets the General Rule criteria in paragraph (1) above is creditable in meeting the TIG restrictions. Example: An employee with prior Federal Wage System (WG) service is not subject to the TIG restrictions on placement in a GS position, but the prior WG service would count towards time in the GS grade if it was at least equivalent to the GS grade.
 - b. Credit Federal non-GS service at the equivalent GS grade. To determine the equivalent GS grade, compare the individual's rate of basic pay with the GS representative rates in effect when the non-GS service was performed. Representative rate means the fourth step of a GS grade. (If the individual received an hourly rate of pay, multiply it by 2087 to obtain the equivalent annual rate.) The equivalent GS grade is the GS grade with a representative rate that equals the individual's rate of basic pay. When the individual's rate of basic pay falls between the representative rates of two GS grades, credit the non-GS service at the higher grade.
 - c. Rate of basic pay means the rate of pay fixed by law or administrative action for the position held by an employee before any deductions and exclusive of additional pay of any kind, such as a night or environmental differential, retention allowance, interim geographic allowance, or locality based comparability payments.
- (6) District of Columbia service. On January 1, 1980, the District of Columbia implemented an independent merit system. Prior to that, employment with the District of Columbia Government was under Federal civil service laws. Thus, both competitive and excepted service with the District of Columbia Government prior to January 1, 1980, is creditable for TIG purposes. In addition, for those District of Columbia Government employees who were converted to the District Government merit system on January 1, 1980, credit is given for District service up through September 25, 1980 (the effective date of a District of Columbia law removing its employees from Title 5 USC).
- (7) Non-creditable employment. Under internal Merit Promotion rules, employment with the following is not creditable for TIG purposes:
- a. Private sector;
 - b. Colleges and universities;
 - c. Military service;
 - d. Federal contractors;
 - e. International organizations; and
 - f. State or local governments, except District of Columbia employment as described in paragraph (6) above. Employees who exercise restoration or reemployment rights have service credited as provided in 5 CFR Parts 352 and 353.
- (8) Miscellaneous:
- a. Count time under part-time and intermittent work schedules on the basis of calendar time in a grade, the same as for full-time employees, regardless of the number of hours worked.
 - b. Give full credit for periods of paid leave and non-pay status (e.g., leave without pay, furlough, suspension).
 - c. Credit service under grade retention at the retained grade level.

6.300.1.10.6
(11-06-2009)

Exceptions to TIG

- (1) An exception to the TIG restrictions does not provide an exception to other applicable requirements, such as qualification standards or the merit promotion program.
- (2) For the following actions, an employee is not subject to the TIG restrictions
 - a. A current employee may be selected from an external (DEU or OPM issued) certificate of eligibles without regard to TIG. This action is processed as a conversion to a new appointment.
 - b. Appointment under a noncompetitive authority. An individual appointed under a noncompetitive authority is not subject to the TIG restrictions. For purposes of this chapter, a noncompetitive authority means a special appointing authority in law or Executive order not requiring selection from a competitive register. The noncompetitive appointment must be made in accordance with all requirements that apply to new appointments under that authority.
- (3) Previously held grade. An individual may be advanced up to any grade he or she previously held under non-temporary appointment in the competitive or excepted service (merit promotion and other requirements must be met.) This includes a grade held under a time-limited promotion. If this service totals 52 weeks, the individual also could be advanced to the next higher grade in accordance with the table (See Exhibit 6.300.1-2.).
- (4) Non-GS to GS. Refer to 5 CFR § 300.605(b) for crediting service in positions not subject to the General Schedule.
- (5) Temporary Employment. An employee who has held only temporary appointments during the previous 52 weeks is not subject to the TIG restrictions.
- (6) Training Agreements. An agency may establish a training agreement that provides for faster than normal promotions in occupations where the agency has a chronic or unusually severe shortage of qualified personnel. An employee promoted in accordance with a training agreement is not subject to the TIG restrictions. However, an employee may receive no more than two promotions in any 52-week period solely on the basis of one or more training agreements. (More than two promotions might result if an employee had been advanced prior to entry into the training program or if the employee had prior service to count toward meeting the TIG restrictions.) Agencies must submit to OPM through HCO, ETS, Policy and Programs Office, any requests for prior approval of any training agreement that provides for consecutive promotions at rates faster than allowed by the table in See Exhibit 6.300.1-2.
- (7) Hardship or Inequity. An agency may approve an exception to the TIG restrictions in an individual meritorious case to avoid hardship to the agency or inequity to an employee. Under this provision, Department of Treasury may approve the promotion of an employee who has fewer than 52 weeks service at the appropriate grade level. This authority is discretionary with Treasury. When a position at the next lower grade in the normal line of promotion does not exist, IRS may set the TIG restriction at a lower grade without prior approval from Treasury. Examples of conditions for its use are:
 - a. An exception requires the prior approval of the agency head, who may re-delegate this authority to other agency officials;
 - b. An action may not be made effective before the approval date;

- c. Agencies may not approve an exception to advance an employee more than three grades during any 52-week period (for example, a GS-7 employee may not be promoted above GS-10);
 - d. Agencies may not approve an exception to correct a promotion found to be erroneous because the employee did not meet TIG restrictions when promoted. When an exception is made for a position that will be filled under the competitive procedures in 5 CFR Part 335, the vacancy announcement must contain the revised TIG restrictions; and
 - e. The approval of an exception, including the basis for it, must be filed in the employee's OPF.
- (8) OPM approval. OPM may approve a TIG exception to avoid hardship or inequity in individual meritorious situations not defined but consistent with the definitions in paragraph (8) above.
 - (9) Requests for Approval. Offices should send requests to HCO, ETS, Policy and Programs Office, for forwarding to Treasury and OPM, as appropriate.

6.300.1.10.7
(11-06-2009)
**Temporary Employment
and TIG**

- (1) The following discusses the relationship between the TIG restrictions and temporary appointments (appointment with a time limit of 1 year or less in the competitive or excepted service.
- (2) Temporary appointment subject to TIG. An employee must meet the TIG restrictions at the time of a temporary appointment only if, at any time during the previous 52 weeks, he/she held a GS position:
 - a. Under non-temporary appointment;
 - b. In the competitive or excepted service; and
 - c. In the executive branch. Such an employee may be covered by an exception in See IRM 6.300.1.10.6.
- (3) An employee who has held only temporary appointments during the previous 52 weeks is not subject to the TIG restrictions, regardless of the type of appointment authority used.
- (4) Temporary employment above the grade of an employee's subsequent non-temporary competitive appointment is credited at the grade of the non-temporary competitive appointment. Once the employee has served 52 weeks in pay status under the non-temporary competitive appointment, the temporary service is credited at its actual grade level. The purpose of this rule is to protect the integrity of the competitive examining system. It helps prevent competitive appointments from lower grade registers, with immediate re-promotion back to the higher grade held under temporary appointment.

Example: An employee receives a career-conditional appointment to a GS-7 position based on selection from a competitive register. Previously, the employee had served at GS-11 for 2 years under temporary appointments. On appointment from the register, the employee's temporary GS-11 service is credited at the GS-7 level. After serving 90 days and meeting the time-after-competitive appointment restriction, the employee will be eligible for a GS-9 position with a two grade interval promotion pattern. Finally, after serving 52 weeks in pay status under the career-conditional appointment, the employee's temporary service is credited at the GS-11 level, thus satisfying TIG for advancement to GS-12.

- a. For provisions of this rule (5 CFR § 300.605(c)). "Pay status" is defined as actual time in work status rather than time on the rolls. All other 52-week

time periods required by 5 CFR Part 300, Subpart F, are met by time on the rolls in either a pay or non-pay status.

- b. This rule does not apply to crediting prior temporary service in a reinstatement, VRA appointment, or noncompetitive appointment, such as those in 5 CFR Part 315. For these actions, prior temporary service is credited at the actual grade served from the effective date of the reinstatement or noncompetitive appointment.

6.300.1.10.8
(11-06-2009)

**Cross References for
TIG**

- (1) The following regulations may be relevant to TIG depending on the situation:

- Competitive registers - 5 CFR Part 332.
- Excepted appointments - 5 CFR Part 213.
- Merit promotion program requirements - 5 CFR Part 335.
- OPM's Qualification Standards for General Schedule Positions.
- Reinstatement - 5 CFR Part 315 Subpart D.
- Temporary employment - 5 CFR Parts 316 and 213.
- Time-after-competitive appointment (TACA) restriction - 5 CFR Part 330 Subpart E.

6.300.1.11
(11-06-2009)

**Litigations, Grievances,
Arbitrations and
Information Requests
with Servicewide Impact**

- (1) This guidance ensures appropriate handling of all litigation, grievances, arbitrations and information requests with potential Servicewide impact and provides a process for requesting a determination of risk to the Service and/or for designating the appropriate subject matter expert (SME) to represent the Service as an expert witness and/or to provide case support.

- (2) Grievances, arbitrations, litigations, and information requests that are or may likely be a substantial risk analysis are forwarded to the HCO, ETS, Policy and Programs Office for final determination and to identify the appropriate HCO, ETS SME to represent the agency.

- (3) Grievances and information requests that are specifically related to operational issues or those determined not to be a Servicewide risk will continue to be handled locally. Examples are:

- Qualification disputes
- Application timeliness
- Adjudication of veterans preference
- Non-selection based on selection of another BQ candidate or performance appraisal disputes
- Local settlement agreements
- Information requests that do not involve protected information or is unlikely to result in later grievances.

6.300.1.11.1
(11-06-2009)

**Requests from General
Legal Services (GLS),
Equal Opportunity Office
(EEO), Disclosure or
Workforce Relations
Division (WRD)**

- (1) All information requests received by the HCO, ETS, EOs from General Legal Services (GLS), Equal Opportunity Office (EEO), Disclosure or Workforce Relations Division (WRD) for unsanitized information to carry out their official responsibilities may be released by HCO, ETS, EOs.

- (2) Prior to releasing the information, the HCO, ETS, EO must ensure that the requestor has provided the following:

- a. Name of the complainant;
- b. Nature of the complaint (grievance, type of discrimination, etc.); and

c. Need for unsanitized information as related to the requester's official duties.

- (3) The request can be received by email. The HCO, ETS, EO must file a copy of the request in the vacancy announcement package.
- (4) At no time should protected information and unsanitized documents be released to the requester without a Form 3210, Document Transmittal. The following statement must be attached to the Form 3210: "This transmission contains information that is confidential or legally privileged. The information is intended only for the use of the individual(s) or entity requesting the information. Since unsanitized information is necessary for the requestor to carry out their official responsibilities, once released, the requestor will assume full responsibility for protecting any Personally Identifiable Information (PII) from unauthorized use, access, disclosure or sharing. If you are not the intended recipient, you are hereby notified that disclosure, copying, distribution or the taking of any action reliance on the contents of such information is strictly prohibited. If you have received this transmission in error, please notify the requestor immediately."
- (5) A copy of Form 3210 must be filed in the vacancy announcement package to document who received the unsanitized information. A signed acknowledgment from the recipient of the unsanitized information must also be filed in the vacancy announcement package.
- (6) If the information is forwarded by email, all documents must be encrypted prior to release and the Form 3210 must be noted with the statement in (4) above.

6.300.1.11.2
(11-06-2009)
Labor Relation Cases

- (1) HCO, ETS, EOs receiving, as a result of Labor Relation (LR) cases, inquiries, and/or information requests related to the following, must forward these requests to the HCO, ETS, Policy and Programs Office. This list is not intended to be all inclusive.
 - Congressional inquiries
 - Civil Action Suits -USERRA – Uniformed Service Employment and Reemployment Rights Act
 - Requests directly from NTEU – NTEU should be advised that their requests need to be forwarded through their local LR so that LR can determine if the requirement for a particularized need has been met
 - Merit Systems Protection Board (MSPB)
 - National Grievances
 - Arbitration
 - Policy issues
 - Mass grievances
 - Recurring issues (Seasonal employment agreements; veterans; validation studies; structured interviews/ranking procedures; assessments and tools; external hiring practices; information requests asking for protected information (e.g., crediting plans, assessments, scored interviews, etc.))

6.300.1.11.3
(11-06-2009)
Third Party Requests

- (1) Inquiries and/or information requests from third party sources, e.g., non-IRS offices/agencies to employment offices must be forwarded to the HCO, ETS, Policy and Programs Office.
- (2) A grievance is not required to constitute a third party request.

6.300.1.11.4
(11-06-2009)
**Written Requests for
Risk to the Service
and/or SME
Determination**

- (3) All information requests received directly from National Treasury Employee Union must be coordinated with the servicing LR staff for a particularized need determination and the HCO, ETS, Policy and Programs Office for policy guidance prior to providing the information to the requester.
- (1) A request from the HCO, ETS, EO to determine whether a particular case and/or information request poses a Servicewide risk should be forwarded through the Employment Operations Associate Director to the HCO, ETS, Policy and Programs Office.
- (2) The written requests should include pertinent information needed to determine the risk to the Service and to identify a SME to represent the case, as appropriate.
- (3) To expedite the request through email, identify the request by indicating in the subject line "Request for Risk to Service and/or SME Determinations."
- (4) The determination and guidance from the HCO, ETS, Policy and Programs Office could be delayed if all of the following information is not provided:
 - a. Copy of the grievance and/or information request;
 - b. Outline of research completed including comprehensive background information, current practice, chronology of events, and risk factor (errors made and what happened);
 - c. Information has already been provided and to whom;
 - d. SME recommendation and why;
 - e. POC(s) for more information; and
 - f. Other information pertinent to the issue that may be useful in making a final determination.
- (5) Once a determination has been made, the HCO, ETS, EO will be notified of the final decision to include the designated SME to represent the Service.
- (6) If it is determined the grievance does not have Servicewide impact, the request will be returned indicating the final outcome of the review and as appropriate, the name of a point of contact to assist with any policy questions that may arise until the case is resolved.

Exhibit 6.300.1-1 (11-06-2009)**Use of Private Sector Temporaries- Suggested Personnel Certification****Use of Private Sector Temporaries - Suggested Personnel Certification**

Due to (causative factor), (Organization) requires the use of (number) temporary private sector employee(s) to assist in the (Nature of Project) starting as soon as possible through (anticipated termination date). The initial requirement will be for 120 days (and will require an additional 120 days, if applicable).

In accordance with AWSS Policy and Procedures Memorandum No. 37.1 (1/1/09), entitled Use of Private Sector Temporaries, the following certifications are provided.

I certify that:

- a. There are no government employees who can be reassigned or detailed without causing undue delay in their regular work.
- b. There are no qualified candidates on the applicant supply file or re-employment priority list (both of which must provide preference for veterans) and no qualified veterans with a 30 percent or more disability (under 5 USC § 31112 who are immediately available for Temporary appointment of the duration required).
- c. I certify that appropriate local officials of the National Treasury Employees Union (NTEU) have been notified of this effort.

(Title and Signature of Servicing Employment Branch Chief) (Date)

Exhibit 6.300.1-2 (11-06-2009)**TIG Waiting Periods**

Position to be Filled	Restrictions**	Examples
Up to GS-5	Candidate may advance up to two grades above lowest grade held within the past 52 weeks since last non-temporary appointment from register or direct hire.	An employee hired from register at GS-2 receives a new appointment, 6 months later, from register at GS-3. Employee meets TIG for GS-4 and 5.
GS-6 through GS-11. One- grade interval pattern (GS-6, 7, 8, 9, 10, 11) *	Candidate must have at least 52 weeks service in positions no more than one grade lower than position to be filled.	To meet TIG for a GS-7 secretary position, candidates must have at least 52 weeks of service no lower than GS-6.
GS-6 Through GS-11 Mixed grade interval pattern. ***	Candidate can meet TIG for Career Ladder positions by: a.) 52 weeks at each grade of the career ladder; or b.) 52 weeks at no more than the next lower grade of the career path.	A GS-6 employee is in career ladder of GS-5, 6, 8 although the job series normally progresses one grade at a time. Service at GS-6 satisfies TIG for promotion to GS-8 within the employee's own career ladder. To satisfy TIG for a different GS-8 position with the normal pattern (GS-5, 6, 7, 8), the employee must serve 52 weeks no lower than GS-7.
GS-7, 9, 11 Two grade interval pattern (GS-5, 7, 9, 11)*	Candidates must have at least 52 weeks service in positions no more than two grades lower than position to be filled.	A GS-7 employee in a career ladder of GS-7, 9 must serve 52 weeks at GS-7 to meet TIG for promotion to GS-9. An agency establishes a career ladder of GS-7, 8, 9, 11 for an occupation that normally progresses GS-7, 9, 11. After serving 52 weeks at GS-7, the employee satisfies TIG for GS-9, regardless of the intervening GS-8 level.
GS-12, 13, 14, 15	Candidates must have at least 52 weeks service in positions no more than one grade lower than positions to be filled.	To meet TIG for a GS-12 position, candidates must have at least 52 weeks of service no lower than GS-11.